

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

FREE SPEECH SYSTEMS, LLC,

DEBTOR.

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Case No. 22-60043 (CML)

**(Subchapter V Debtor)
Chapter 11**

**HAROLD MAY AND EVIDENT TAX, LLC'S FIRST INTERIM FEE APPLICATION
FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD FROM JULY 5, 2023, THROUGH JUNE 7, 2024.**

This motion seeks an order that may adversely affect you. If you oppose the motion, you should immediately contact the moving party to resolve the dispute. If you and the moving party cannot agree, you must file a response and send a copy to the moving party. You must file and serve your response within 21 days of the date this was served on you. Your response must state why the motion should not be granted. If you do not file a timely response, the relief may be granted without further notice to you. If you oppose the motion and have not reached an agreement, you must attend the hearing. Unless the parties agree otherwise, the court may consider evidence at the hearing and may decide the motion at the hearing.

Represented parties should act through their attorney.

SUMMARY

Name of Applicant:		Harold May and Evident Tax, LLC
Applicant's professional role in case:		Tax Consultant and Advisor
Indicate this is an interim or final application:		First Interim
Date order of employment was signed:		August 7, 2023
	Beginning of Period	Ending of Period
Total period covered in application	July 5, 2023	June 7, 2024
Amount of retainer received in the case		\$50,000.00
Total fees applied for in this application and in all prior applications (include any retainer amounts applied or to be applied)		\$123,972.02
Total professional fees requested in this application		\$123,825.00
Total professional hours covered by this application		297.8 hours
Average hourly rate for professionals during this application		\$415.79
Total paraprofessionals hours covered by this application		10.2 hours
Average hourly rate for paraprofessionals		\$125.00
Reimbursable expenses sought in this application		\$147.02

TO THE HONORABLE CHRISTOPHER LOPEZ, UNITED STATES BANKRUPTCY JUDGE:

COMES NOW Mr. Harold "Hap" May and Evident Tax, LLC ("Evident") files this First Interim Fee Application (the "Application") for final approval of Applicant's fees in the total amount of \$123,825.00 and reimbursement expenses totaling \$147.02 incurred during its employment as Tax Consultant and Advisor to Free Speech Systems, LLC (the "Debtor") from

July 5, 2023, through June 7, 2024, and for transition services rendered thereafter (the “Application Period”). In support of this Application, the Applicant respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference from the United States District Court for the Southern District of Texas. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
2. The Statutory predicate for the relief sought herein is 11 U.S.C. §§ 330 and 331, Federal Rule of Bankruptcy Procedure 2016(a), and the Local Rules of this Court.

RETENTION OF APPLICANT AND PRIOR COMPENSATION

3. On July 29, 2022 (the “Petition Date”), Free Speech Systems, LLC (the “Debtor” or “FSS”) commenced a case by filing a petition for relief under chapter 11, subchapter v. of the Bankruptcy Code (the “Case”) with the Court.
4. On July 12, 2023, the Debtor filed its *Application for Entry of an Order Authorizing the debtor to Retain and Employ Harold May and Evident Tax, LLC as Tax Consultants and Advisors* [ECF #669]. On August 7, 2023, this Court approved the retention of Applicant as Tax Consultant and Advisor for the Debtor (the “Retention Order”) [ECF # 694].
5. This is Applicant’s First Interim Fee Application. This Application seeks approval and allowance of fees and expenses incurred during the entire Application Period and allowance and payment of fees and expenses incurred during the period from July 5, 2023, through June 7, 2024, and thereafter in connection with transition services (the “Application Period”).

6. All of the services were rendered, and expenses incurred during Applicant's representation of the Debtor in this case. Applicant believes such fees and expenses were reasonable, necessary, and appropriate.

7. Applicant reserves the right to request additional compensation for the Application Period to the extent that it is later determined that time or disbursement charges for services rendered, or disbursements incurred during such time period have not yet been submitted.

NATURE AND EXTENT OF LEGAL SERVICES PROVIDED

8. Applicant has provided legal services to the Debtor during the Application Period. Attached to this Application are the records of the time keeping entries during the Application Period generated by Applicant's personnel who have worked on this engagement (the "Invoices")¹. These entries provide detailed descriptions of Applicant's services on the Debtor's behalf during the Application Period.

9. The Invoices also specify each attorney who provided compensable services during the Interim Period. Specifically, the Invoices identify the person providing the service, as well as the following: (1) that person's individual billing rate and (2) the total number of hours expended by that person.

10. Applicant has broken down its legal services rendered according to the project categories propounded by the Guidelines of the Office of the United States Trustee. The pertinent project categories are:

- Tax Issues
- Case Administration
- Employment and Fee Applications

¹ See *Exhibit A*

11. The figures for the time and amounts billed per project category cover the Application Period. The following chart generally describes the services rendered by Applicant to the Debtor in each of the relevant project categories, with more additional detail provided by Exhibit A:

<u>FEES INCURRED IN APPLICATION PERIOD</u>		
CATEGORY OF SERVICE	HOURS	FEES
Tax Issues	277.7 Hours	\$112,305.00
Case Administration	17.5 Hours	\$8,995.00
Employment and Fee Applications	12.8 Hours	\$2,525.00
<u>TOTALS</u>	<u>308 Hours</u>	<u>\$123,825.00</u>

REQUEST FOR REIMBURSEMENT OF EXPENSES INCURRED

12. While providing legal services to Debtor, Applicant incurred certain reasonable and necessary out-of-pocket expenses while representing the Debtor. A detailed record of these expenses is included in the Invoices. Photocopies, telecopies, postage, deliveries, travel, lodging, and meals, filing fees and miscellaneous expenses were billed at cost.
13. Applicant believes that the expense request is reasonable, appropriate, and necessary and requests that the Court grant it reimbursement for \$147.02 in reimbursable expenses incurred by Applicant on the Debtor's behalf during the Application Period.

FACTORS AFFECTING COMPENSATION

14. Courts recognize that factors other than the number of hours spent and the hourly rate normally charged may be considered in fixing the amount of reasonable attorney's fees to be awarded in a bankruptcy proceeding. Such factors are set forth in *In re First Colonial*

Corporation of America, 544 F.3d 1291 (5th Cir. 1977) and *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974). One or more of these *Johnson* factors may serve as a basis for enhancing the hourly rate which might otherwise be allowed. *Wolf v. Frank*, 555 F.2d 1213 (5th Cir. 1987). The *Johnson* factors are discussed in further detail below.

- A. **Time and Labor Required.** *Exhibit A* lists in detail all the work performed for which compensation is sought. Time entries include project categories, the date the services were rendered, the individual performing such services, a description of the services, and the time expended are all detailed. Applicant believes that such detail establishes that its request for compensation is reasonable. All the services specified were actual and necessary for the Debtor to perform its statutory duties.
- B. **Novelty and Difficulty.** This case has involved a number of challenging tax issues. The nature of the judgment against the Debtor created unique issues for tax planning and the structuring of a 468B Trust to develop a path towards reorganization and satisfaction of debt to creditors. The fact that the Debtor was also a disregarded entity, whose income was attributed to its sole member, Alex Jones, created other issues for the Applicant to address, research, and offer suggestions.
- C. **Skill Required to Perform the Legal Services Properly.** The interplay of tax law and Bankruptcy is a specialized area of practice, requiring knowledge of the Internal Revenue Code, Treasury Regulations and related case law, as well as a knowledge of Bankruptcy Code and other related state and federal statutes and precedent. The unique needs of this case required the expertise of someone familiar with tax and bankruptcy to

the extent that the expert is able to offer sound advice and suggest language and provisions for a proposed plan of reorganization.

D. **Customary Fee.** The hourly rates for each professional are summarized above and in Exhibit A filed in support of this Application. The hourly rates requested by the Applicant compare favorably with average costs for similar legal services provided by similar tax experts.

E. **Whether the Fee is Fixed or Contingent.** Applicant's fee is neither fixed nor contingent, other than the contingency of court-allowance and available assets to pay professionals. Applicant's fee is based upon the actual total number of hours worked plus the actual costs incurred.

F. **Amount Involved and Results Obtained.** *Exhibit A* details Applicant's work during the Application Period. The dates such services were rendered, the individual performing such services, descriptions of the services and the time expended are all detailed. Applicant believes such information establishes that its requested compensation is reasonable. As a result of Applicant's efforts during the Application Period, the Debtor had sufficient tax information and tax planning strategies to add essential language and provisions to its proposed plan of reorganization. Furthermore, the Applicant has been an essential consultant for the Debtor to be able to calculate, with some certainty, projected expenses and net income when considering implications of federal income tax, payroll tax and sales tax.

G. **Experience, Reputation, and Ability of the Attorneys.** The Applicant graduated from South Texas College of Law, *Magna Cum Laude* in 1991 and has been licensed as an attorney in the State of Texas since 1991. Applicant is Board Certified by the Texas Board

of Legal Specialization in Tax Law and is a Certified Public Accountant. Applicant teaches a course in Bankruptcy Tax at the University of Houston Law Center. Applicant has regularly appeared in significant representations over many years, including restructuring and bankruptcy cases throughout Texas and the United States for more than thirty (30) years. Applicant has served as expert witness for chapter 7 trustees in numerous cases involving accounting, tax and property of the bankruptcy estate. Applicant maintains a regular continuing education in law and accounting.

RESULTS OBTAINED

15. Pursuant to the U.S. Trustee's Guidelines, Applicant classified all services performed for which compensation is sought into categories. Applicant attempted to divide the services it rendered the Debtors in this bankruptcy case into appropriate categories. However, because certain services may relate to more than a single category, services pertaining to one category may be included in another category. The following is a summary, by category, of the most significant professional services provided by Applicant during the Application Period.

<u>FEES INCURRED IN APPLICATION PERIOD</u>		
CATEGORY OF SERVICE	HOURS	FEES
Tax Issues	277.7 Hours	\$112,305.00
Case Administration	17.5 Hours	\$8,995.00
Employment and Fee Applications	12.8 Hours	\$2,525.00
<u>TOTALS</u>	<u>308 Hours</u>	<u>\$123,825.00</u>

Tax Issues: Work done

16. During the Application Period, Applicant spent 277.7 hours and approximately \$112,305.00 in professional fees analyzing and creating solutions to tax related issues. The work done by Applicant includes, but is not limited to, the following: (1) researched tax law and analyzed various tax planning strategies to implement in a proposed bankruptcy plan, including a 468-B trust structure to be able to calculate tax liabilities with some certainty and ensure a certain amount of net income which would ultimately go to the Plaintiff creditors and not be taxed while waiting in escrow; (2) researched, analyzed and advised on a corporate tax structure that would make the otherwise disregarded Debtor entity a separate corporate taxpayer from Alex Jones to avoid the obligation to distribute profits to Alex Jones to use to pay tax liabilities derived from the Debtor; (3) researched and analyzed all applicable tax law and documented Applicant's professional opinion in various memoranda for the purpose of advising Debtor's bankruptcy CRO and Trustee as to likely outcomes of potential actions related to tax forms and the tax effects of applicable bankruptcy plan provisions; (4) advised on issues related to Debtor's state sales tax liabilities, and (5) attended various provision planning meetings and obtained consensus among the parties regarding the corporate, tax and trust arrangements.

Tax Issues: Results Obtained

17. The results of the work done by Applicant related to work on the Tax Issues include, but are not limited to, the following: (1) guided the Debtor through various tax aspects of its bankruptcy case, including federal income tax planning and state tax liabilities; (2) ultimately resolved a problematic tax structure by assisting the Debtor in preparation and

filing of tax forms to elect to be treated as a corporation separate from Alex Jones; (3) advised on and provided language for bankruptcy plan provisions to create an IRC 468-B qualified settlement fund, and created drafts of proposed trust agreements and trust disbursement procedures. The drafts provided to the Debtor were ultimately used in the final Plan proposal and used to aid in negotiation and potential Plan acceptance with creditors. The drafts of the trust agreement, trust disbursement procedures and corresponding provisions to the Plan would likely be useful to a Chapter 7 trustee or a liquidating trustee, as would the Tax Expert Memorandum and the Supplemental Tax Memo.

Case Administration: Work done

18. During the Application Period, Applicant spent 17.5 hours and approximately \$8,995.00 in professional fees in connection with general case administration. Work done includes, but is not limited to, the following: (1) coordinated with other counsel working on the case; (2) ensured chapter 5 actions were preserved throughout entirety of case; (3) remained informed on non-tax aspects of the case, including timing of motions, hearings and potential conversion in order to ensure tax issues were properly coordinated with those matters.

Case Administration: Results Obtained

19. The results of the work done by Applicant related to Case Administration include, but are not limited to, the following: (1) supporting the Debtor in its discussions with stakeholders and creditors; (2) advising on strategies to obtain consensus for Plan acceptance; (3) maintained open lines of communication with the Subchapter 5 Trustee, Debtor's Chief Restructuring Officer, and Debtor's legal counsel to assist as needed; and

(4) utilized roles as neutral tax expert and experienced legal counsel on general matters to facilitate and promote trust and open-minded discussions between parties.

Fee/Employment Applications

20. During the Application Period, Applicant spent 12.8 hours and approximately \$2,525.00 in professional fees in connection with approval and payment of Applicant's fees through the filing of the initial application as well as preparation and filing of this Application.

CONCLUSION

21. At all times covered by this Application, Applicant diligently fulfilled its duty as counsel for the Debtor. All services rendered by Applicant benefited the estate at the time that such services were rendered. Services performed by Applicant throughout this case were done in a professional, skilled, and expeditious manner. The services and expenses incurred were necessary and the amounts charged are reasonable.

22. Pursuant to this Application, Applicant seeks approval on a final basis of compensation in the total sum of \$123,972.02 consisting of (i) fees in the amount of \$123,825.00 and (ii) reimbursement of expenses in the total sum of \$147.02 during the Application Period from July 5, 2023, through June 7, 2024, and for transition services provided thereafter. Applicant requests that such fees and expenses be allowed as an administrative claim under 11 U.S.C. § 503(b)(2).

PRAYER

WHEREFORE, Applicant respectfully prays that the Court enter an order (i) approving the First Interim Application; and (ii) allowing, on a final basis, the reasonable attorney fees and

expenses claimed herein as allowed administrative expenses of the Debtor's estate under 11 U.S.C. § 503(b)(2).

Respectfully submitted June 11, 2024.

Harold "Hap" May, P.C.

By: /s/ Harold N. May

Harold N. May

Texas Bar No. 13264800

1500 S. Dairy Ashford, Ste 325

Houston, Texas 77077

Tel: 281-407-5609

Fax: 832-201-7675

Hap.may@may-firm.com

**TAX ADVISOR AND CONSULTANT FOR
FREE SPEECH SYSTEMS, LLC.**

CERTIFICATE OF SERVICE

On June 11, 2024, a true and correct copy of the foregoing document was filed with the Court and served electronically upon those parties registered to receive electronic notice via the Court's CM/ECF system, as set forth below.

/s/ Harold N. May

Exhibit “A”

to Harold May and Evident Tax, LLC’s First Interim Fee Application

<u>Fee Summary</u>		
Name	Cost	Exhibit
Tax Issues	\$112,305.00	A-1
Case Administration	\$8,995.00	A-2
Employee and Fee Applications	\$2,525.00	A-3
Professional Fees Total	\$123,825.00	
Reimbursable Expenses	\$147.02	A-1
<u>Total Fees Applied For</u>	<u>\$123,972.02</u>	

Invoice

Harold "Hap" May, P.C.

P.O. Box 79057
Houston, TX 77279*Exhibit "A-1"*Invoice submitted to:
Free Speech SystemsInvoice # 2351
Invoice date 6/10/2024

Client ID: 813

In reference to: Tax Issues

Previous balance	\$0.00
Payments and other transactions	(\$50,000.00)
Total fees	\$112,305.00
Total expenses	\$147.02
Total new charges	\$112,452.02
Balance Due	\$62,452.02

Please detach this section and return it with your payment to ensure that your account is properly credited.

Free Speech Systems
Client ID: 813
In reference to:
Tax IssuesInvoice # 2351
Invoice date 6/10/2024
Check # _____Harold "Hap" May, P.C.
P.O. Box 79057
Houston, TX 77279

Previous balance	\$0.00
Transactions	(\$50,000.00)
New charges	\$112,452.02
Balance due	\$62,452.02
Payment amount	\$ _____

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
6/20/2023	HM Prepared for and attended teleconference with professional team, discussed case background and tax related matters, discussed application to employee and other procedural matters, discussed same with JH, researched applicability of a Rabbi Trust	3.00 \$600.00/hr	\$1,800.00
6/21/2023	HM Discussion with SPM, Miles Harper, and JH regarding facts and issues in the case, reviewed emails from Melissa drafted app to employ	3.00 \$600.00/hr	\$1,800.00
	SPM Discussed case matter with Hap and did research on deductibility of damage payments under IRC 162	1.50 \$250.00/hr	\$375.00
6/22/2023	HM Discussion with CRO regarding HM declaration on confidentiality order, reviewed app to employ, discussed research into tax issues with JH	2.50 \$600.00/hr	\$1,500.00
6/23/2023	HM Discussion with B Wells regarding case and related staffing, reviewed case law form 8832, drafted list of work items, email exchange with Melissa regarding same, read trustee's initial findings	4.00 \$600.00/hr	\$2,400.00
6/24/2023	HM Researched tax issues, began drafting preliminary memo (4.0) reviewed declaration and app to employ (1.0)	5.00 \$600.00/hr	\$3,000.00
6/25/2023	SPM Discussion with Hap regarding project and next steps	1.00 \$250.00/hr	\$250.00
	HM Drafted email regarding preliminary conclusion, sent same to debtor team, researched sec 468 trust requirements and other applicable tax law, began drafting a memo regarding same	5.00 \$600.00/hr	\$3,000.00
6/26/2023	HM Discussion with Ray regarding application and possible 468B trust, discussion with JH regarding tax principles invoked and item for further research	1.50 \$600.00/hr	\$900.00
7/5/2023	SPM Called Mark Ng with Hap to discuss with project, reviewed various documents Ray Battaglia and Hap had corresponded back and forth with	1.00 \$250.00/hr	\$250.00
7/11/2023	HM dis w Bret Wells re status	0.20 \$600.00/hr	\$120.00
7/19/2023	HM Call to Ray re status of Plan	0.30 \$600.00/hr	\$180.00
7/24/2023	HM emails exchange w Ray re when to meet to dis tax provision of plan	0.20 \$600.00/hr	\$120.00
8/7/2023	HM dis w CK re memo and tax issues to address rev pacer for recent activity	1.00 \$600.00/hr	\$600.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2023	CEA	Office conference with HM regarding case issues and upcoming tasks	0.50 \$250.00/hr	\$125.00
8/8/2023	HM	Rev of section 468B agreements	3.00 \$600.00/hr	\$1,800.00
	CEA	Conduct research regarding how a single member LLC may elect out of being a disregarded entity, who may sign an election form (8832) on behalf of the member(s) in the case of a bankruptcy. Begin to draft memorandum reflecting findings.	1.00 \$250.00/hr	\$250.00
8/9/2023	HM	Dis w CE re payment of punitive damages and 468B agreement forms	0.70 \$600.00/hr	\$420.00
	CEA	Research and summarize 11 USC 505(b)(2) and 26 USC 6871(b) as arguments in favor of treating FreeSpeech as a corporation for tax purposes. Continue drafting memorandum on the issue of electing out of being a disregarded entity.	3.20 \$250.00/hr	\$800.00
	CEA	Research whether judgment damages are deductible as "ordinary and necessary" expenses. See Private Ruling 201412002. Cite to Rev. Rul. 80-211 allowing a corporation to deduct punitive damages. Cite to Federation Bank & Trust Co. v. Commissioner, 27 T.C. 960 (1957), allowing petitioner to deduct amounts paid in settlement.	2.00 \$250.00/hr	\$500.00
8/10/2023	HM	Dis w CE re payment of punitive damages and status of case and lack of deadline	0.70 \$600.00/hr	\$420.00
	CEA	Pull form 1120-SF as potential filing for Settlement Funds under 468B. Submit to HM.	0.20 \$250.00/hr	\$50.00
	CEA	Conduct research regarding whether a corporation may take a tax deduction for punitive damages paid.	1.50 \$250.00/hr	\$375.00
	CEA	Conduct background research on nature of suit and damages against Free Speech Systems LLC and Alex Jones. Lafferty v. Jones, 2022 Conn. Super. LEXIS 2813.	1.30 \$250.00/hr	\$325.00
	CEA	Conduct research on 468B - special rules for designated settlement funds. Cite Rev. Rule 200149013 as support for a similar trust that may eventually be created. Submit to HM and client folder.	0.80 \$250.00/hr	\$200.00
	CEA	Continue drafting Memorandum for FreeSpeech.	1.00 \$250.00/hr	\$250.00
8/11/2023	HM	Dis w CE re payment of punitive damages and dis w P Magill re court order and meeting w CFO	1.30 \$600.00/hr	\$780.00
8/14/2023	HM	Meeting w CRO Accountant and CE dis proposed plan and related tax provisions dis meeting w AJ BK team to discuss corporate	3.00 \$600.00/hr	\$1,800.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/14/2023	CEA	Meeting with FSS bankruptcy representatives to discuss reorganization draft plan, suggestions to plan in light of tax implications, and issue of PQPR.	2.50 \$250.00/hr	\$625.00
	CEA	Conduct research on the tax treatment of an 8832 filing, and whether or not section 351 is implicated. Cite to Publication 3402 and 542. Office conference with HM regarding same.	2.00 \$250.00/hr	\$500.00
8/15/2023	CEA	Continue to draft memorandum discussing benefits of converting LCC to C-Corp and meeting the "all events test" pursuant to creating a 438B Settlement Trust.	2.50 \$250.00/hr	\$625.00
8/16/2023	HM	prepared for and attended meeting w AJ reps and Free Speech reps dis tax provisions of plan and effect on AJ and others, dis w CE re tax memo and finding samples of 468B trust documents	1.50 \$600.00/hr	\$900.00
	CEA	Conference call with Free Speech bankruptcy team regarding a plan to convert to C-Corp and idea to create a 468B Trust.	1.20 \$250.00/hr	\$300.00
	CEA	Phone call with FSS CRO.	0.50 \$250.00/hr	\$125.00
	CEA	Revise memorandum to include conditions of a 468B settlement trust. Conference with HM to review memorandum. Edit memorandum accordingly.	1.50 \$250.00/hr	\$375.00
8/17/2023	HM	CE dis proposed plan and related tax provisions rev sample \$468B trust documents	1.00 \$600.00/hr	\$600.00
	CEA	Revise memorandum for completeness and edit formatting.	0.50 \$250.00/hr	\$125.00
	CEA	Conduct internet and database search for sample bankruptcy 468B trust agreements. Submit to HM. Memorandum to file.	2.20 \$250.00/hr	\$550.00
8/19/2023	HM	Rev of memo draft and section 468 B forms	0.50 \$600.00/hr	\$300.00
8/23/2023	HM	dis w CE re memo and deductibility of post corporate elections payments for pre election debt rev email from p Magill re LLM election	0.70 \$600.00/hr	\$420.00
	CEA	Conduct research whether or not electing to change status from LLC to Corporation would bar the subsequent corporation from deducting the LLC's expenses. Submit findings to HM.	0.70 \$250.00/hr	\$175.00
8/24/2023	HM	dis w CE re memo and draft 468B trust document	0.50 \$600.00/hr	\$300.00
8/25/2023	HM	dis w CE re memo completion and 468B language	0.50 \$600.00/hr	\$300.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/25/2023	CEA	Research software application as a potential resource for 468B language generation. Summarize findings and submit to HM.	0.50 \$250.00/hr	\$125.00
8/27/2023	HM	dis w CE re memo completion and meeting w B Wells	0.30 \$600.00/hr	\$180.00
8/29/2023	HM	Dis w Chelsea re memo and other documents	0.50 \$600.00/hr	\$300.00
	CEA	Conference with Hap regarding sections to add to memorandum to court; further explanation of 468B trust and what agreements/trust instruments/documents need to be mentioned and examples attached.	0.30 \$250.00/hr	\$75.00
9/3/2023	HM	dis w R Umble re trustee for 468B Trust	0.50 \$600.00/hr	\$300.00
9/4/2023	HM	email to B Wells re meeting to dis memo	0.20 \$600.00/hr	\$120.00
9/5/2023	HM	email w R Umble re 468B trust email exchange w B Wells re rev of memo meeting	0.50 \$600.00/hr	\$300.00
9/7/2023	HM	dis w CE and rev of go-by documents for section 468B trusts	0.50 \$600.00/hr	\$300.00
	CEA	Review trust documents in file to prepare to include description summary in memorandum. Pull example bankruptcy plan as example to follow. Conference with HM regarding same.	1.50 \$250.00/hr	\$375.00
9/8/2023	HM	dis w CE and rev of go-by documents for section 468B trusts emails w B Wells re meeting dev of exhibit list and memo dis w Mark re trustee for 468b	1.20 \$600.00/hr	\$720.00
	CEA	Discussion with HM regarding binder creation. Begin downloading and organizing electronic copies of files into a "Binder" folder.	1.70 \$250.00/hr	\$425.00
9/11/2023	HM	rev of draft memo dis same w CE	0.30 \$600.00/hr	\$180.00
	CEA	Conference with HM regarding status of Memorandum and reviewing documents for binder. Continue drafting memorandum. Add background section with reference to documents in binder.	1.50 \$250.00/hr	\$375.00
9/12/2023	HM	dis w CE re preparation of memo and meeting tomorrow	0.20 \$600.00/hr	\$120.00
	CEA	Continue working on memorandum. Check that citation sources have been downloaded and added to the binder folder. Elaborate on tax treatment when electing to be a corporation.	3.00 \$250.00/hr	\$750.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/13/2023	HM	prepared for and attended meeting w Prof Wells and CE dis proposed structure of reog plan relevant code provisions and case law identified issue re sec 351 for further research	4.00 \$600.00/hr	\$2,400.00
	CEA	Meeting with Bret Wells as consultant.	3.50 \$250.00/hr	\$875.00
	CEA	Continue to edit memorandum. Review with HM.	1.00 \$250.00/hr	\$250.00
9/14/2023	HM	dis w CE rev of cases and code sections dis w B Wells on 8.13	1.20 \$600.00/hr	\$720.00
	CEA	Debrief meeting with HM. Reconcile notes. Type up minutes. Research and read cases flagged by Bret Wells: Intermountain Lumber, Pleasant Summit, and Estate of Franklin. Discuss with HM the impact of cases on our analysis and advise in FSS BKR plan.	2.50 \$250.00/hr	\$625.00
9/15/2023	HM	dis w CE rev of cases and code sections follow up dis w B Wells re 531 e 2	2.00 \$600.00/hr	\$1,200.00
	CEA	Zoom call with Bret Wells to discuss implications of 351(e)(2). Post-meeting discussion with HM as to how this might impact our analysis and suggestions to the court. Read articles shared by Bret Wells.	3.50 \$250.00/hr	\$875.00
	LC	researching 351(e) legislative history	0.50 \$125.00/hr	\$62.50
9/18/2023	HM	dis w CE re status of memo and sub memo on	0.30 \$600.00/hr	\$180.00
9/19/2023	HM	dis w BOTX reps re establishing a 468 B trust	0.70 \$600.00/hr	\$420.00
9/20/2023	HM	dis w BOTX reps re establishing a 468 B trust	0.70 \$600.00/hr	\$420.00
9/22/2023	LC	351(e)(2) and check the box law review articles research	1.50 \$125.00/hr	\$187.50
9/25/2023	CEA	Continue working on memorandum to court. Begin draft of section relating to requirements of a 351 no-tax exchange, including net value requirement and control test. Reference and cite to sources researched.	4.00 \$250.00/hr	\$1,000.00
9/26/2023	CEA	Continue revising and editing memorandum. Read and review language. Change paragraph citations to footnotes. Add section numbering.	1.80 \$250.00/hr	\$450.00
9/27/2023	HM	Dis w Patrick Jeff and CE re plan language and deadline rev draft memo	1.00 \$600.00/hr	\$600.00
	CEA	Conference with HM about next steps. Call with Patrick, Ray and Jeff.	1.00 \$250.00/hr	\$250.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/30/2023	HM	rev current draft of Memo	0.50 \$600.00/hr	\$300.00
10/2/2023	CEA	Read Debtor's Plan of Reorganization sent by CRO. Read, highlight and comment on Go-by Bankruptcy plan including 468B Trust language. Read and redline go-by Settlement Trust Agreement. Read and redline edit go-by TDP.	4.00 \$250.00/hr	\$1,000.00
10/3/2023	CEA	Discuss with HM. Send meeting invite. Resend documents to Jeff and Melissa.	0.50 \$250.00/hr	\$125.00
10/4/2023	CEA	Discussion with HM about Free Speech memo status.	0.20 \$250.00/hr	\$50.00
	HM	Dis w CE in preparation for group meeting rev and dis existing draft of memo	1.20 \$600.00/hr	\$720.00
10/5/2023	CEA	Begin draft of Free Speech Trust Disbursement Procedure.	3.50 \$250.00/hr	\$875.00
	CEA	Meeting with Patrick, Hap, Jeff, and Ray.	1.50 \$250.00/hr	\$375.00
	HM	prepared for and attended teleconference w P Magill CE Ray B and Jeff dis plan and trust issues and set up meeting schedule dis w CE re terms of trust documents and distribution procedures	2.00 \$600.00/hr	\$1,200.00
10/6/2023	CEA	Conference with AM about reviewing drafts. Continue drafting TDP. Submit to AM for review and comments.	1.00 \$250.00/hr	\$250.00
	AM	Overview from Chelsea; review memorandum pages 1-10 and offer recommendations.	2.50 \$350.00/hr	\$875.00
	HM	Rev draft memo and trust documents dis same w CE	0.80 \$600.00/hr	\$480.00
10/9/2023	CEA	Conference with AM regarding background to TDP. Phone call to Jeff. Continue draft of TDP.	3.00 \$250.00/hr	\$750.00
	HM	Dis w ALM and CE rev editing memo	0.80 \$600.00/hr	\$480.00
	AM	Continue to review memorandum; concentrate on pages 11-13 and offer recommendations; discuss issues with Chelsea; review TDP and make recommendations.	3.20 \$350.00/hr	\$1,120.00
10/10/2023	CEA	Feedback discussion with AM. Continue editing memo and TDP.	3.00 \$250.00/hr	\$750.00
	HM	Dis w CE re status of Memo rev and edited same	1.50 \$600.00/hr	\$900.00
	AM	Cursory review of Debtor's Plan of Reorganization.	0.50 \$350.00/hr	\$175.00

Free Speech Systems

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			<u>Hrs/Rate</u>	<u>Amount</u>
10/11/2023	CEA	Continue to edit and draft memorandum. Separate portions of memo into a separate supplemental memorandum. Submit to HM for review. Begin to draft Trust Agreement.	6.00 \$250.00/hr	\$1,500.00
	HM	rev of draft memo and dis w CE re Zoom meeting	1.20 \$600.00/hr	\$720.00
10/12/2023	CEA	Meeting with bankruptcy team. Begin drafting definitions to include in plan to align with Tax memo, TDP, and Trust Agreement.	3.00 \$250.00/hr	\$750.00
10/13/2023	CEA	Continue working on definitions to add to Plan.	1.50 \$250.00/hr	\$375.00
	HM	dis w CE re 468B trust and review	1.00 \$600.00/hr	\$600.00
10/14/2023	HM	dis w CE re 468B trust and review rev of tax provisions in the reorg plan	1.20 \$600.00/hr	\$720.00
	HM	dis w CE re 468B trust and review	1.00 \$600.00/hr	\$600.00
10/16/2023	CEA	Continue drafting and editing Trust Agreement and TDP.	6.30 \$250.00/hr	\$1,575.00
10/17/2023	CEA	Continue drafting and editing definitions and provisions to add to Plan. Review with HM and mark changes to make.	4.00 \$250.00/hr	\$1,000.00
10/18/2023	CEA	Continue drafting and editing Tax and Trust documents in preparation for the committee meeting on 10/19/23.	3.00 \$250.00/hr	\$750.00
	HM	dis w CE re 468B trust and review rev of tax provisions in the reorg plan rev of disbursement procedures and trust agreement draft email exchange w P Magill re accounting meeting and finalizing the trust provisions	2.00 \$600.00/hr	\$1,200.00
10/19/2023	CEA	Meeting with FSS Bankruptcy Team.	2.00 \$250.00/hr	\$500.00
	CEA	Edit TDP and Provisions for Plan based on feedback from HM.	1.50 \$250.00/hr	\$375.00
10/20/2023	CEA	Discuss to-do list items with HM after yesterday's meeting. Continue editing TDP, making changes discussed in Thursday's team meeting.	2.00 \$250.00/hr	\$500.00
	HM	dis w CE re meeting in Austin and recent order on appeals and summary judgments dis w M O'Brien re Out out forms	0.80 \$600.00/hr	\$480.00
	AM	Discussion with Chelsea regarding Agreed Judgment as option.	0.20 \$350.00/hr	\$70.00
10/21/2023	HM	dis w CE re trust paperwork rev and redlines same	1.80 \$600.00/hr	\$1,080.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
10/23/2023	CEA	Continue editing TDP and Plan provisions.	3.00 \$250.00/hr	\$750.00
10/24/2023	CEA	Discuss status of work with HM. Phone call and email to RB. Draft opt out Form. Preliminary review of updated plan sent from RB.	2.50 \$250.00/hr	\$625.00
	HM	dis w CE and rev of plan and trust forms call to Ray re meeting	0.70 \$600.00/hr	\$420.00
10/25/2023	CEA	Read updated Plan as sent by RB. Phone call with RB. Discuss with HM.	1.20 \$250.00/hr	\$300.00
	HM	dis w CE re issued raised by Ray	0.50 \$600.00/hr	\$300.00
10/26/2023	CEA	Committee meeting. Continue drafting changes to TDP.	4.00 \$250.00/hr	\$1,000.00
	HM	prepared for and attended weekly team meeting dis documents being drafted rev same	1.50 \$600.00/hr	\$900.00
10/27/2023	CEA	Review HM's edits and comments on TDP and submit to team. Revise Trust Agreement and submit to HM for review. Revise tax memos. Submit all to team	2.00 \$250.00/hr	\$500.00
	HM	dis w CE re draft documents to send to the team	0.70 \$600.00/hr	\$420.00
10/29/2023	HM	dis w P Magill re addition scope in ch 5 case	0.50 \$600.00/hr	\$300.00
10/31/2023	HM	rev email from P Magill re moving forward	0.20 \$600.00/hr	\$120.00
11/1/2023	CEA	Phone call and email to RB.	0.20 \$250.00/hr	\$50.00
	HM	dis w CE re reaching out to Ray and preparing for Thursday team call	0.20 \$600.00/hr	\$120.00
11/2/2023	CEA	Weekly meeting with team to discuss plan and next steps.	1.00 \$250.00/hr	\$250.00
	HM	prepared for and attended teleconference w Team dis status w CE	0.70 \$600.00/hr	\$420.00
11/3/2023	HM	dis w CE re status of drafting paperwork	0.20 \$600.00/hr	\$120.00
11/4/2023	HM	Dis w CE in preparation for group meeting rev and dis existing draft of memo	1.30 \$600.00/hr	\$780.00
11/6/2023	CEA	Review revised plan as sent by RB.	2.00 \$250.00/hr	\$500.00
	HM	dis w CE re status of drafting paperwork rev email from Ray and draft of plan	0.80 \$600.00/hr	\$480.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/7/2023	CEA	Phone call with PM regarding weekly meeting and TDP. Phone call with JS regarding weekly meeting and TDP.	0.50 \$250.00/hr	\$125.00
	HM	dis w CE P Magill and Jeff re status of drafting paperwork and 9:00 AM meeting on 11/8	2.20 \$600.00/hr	\$1,320.00
11/8/2023	CEA	Team meeting to discuss revisions to Plan, Trust Agreement, and TDP.	1.00 \$250.00/hr	\$250.00
	HM	prepared for and attended Zoom conference with team dis status of plan rev draft of same	1.50 \$600.00/hr	\$900.00
11/10/2023	CEA	Review RB's Trust Agreement revisions. Respond to changes and questions.	1.00 \$250.00/hr	\$250.00
	HM	dis w CE re status of revisions and work need to be completed	0.50 \$600.00/hr	\$300.00
11/12/2023	HM	prepared for and attended weekly team meeting dis plan tax provisions and disbursement issues	2.00 \$600.00/hr	\$1,200.00
11/13/2023	HM	rev emails re plan and trust documents	0.50 \$600.00/hr	\$300.00
11/14/2023	CEA	Phone call with Jeff. Phone call with Patrick. Correspondence with BK Team. Discuss next steps with HM.	1.00 \$250.00/hr	\$250.00
	HM	dis w Patrick and CE rev TDP and sent email re same rev email from Ray re remaining items	1.20 \$600.00/hr	\$720.00
11/15/2023	CEA	Team meeting. Review and revise Trust Agreement. Review TDP as sent by RB, discuss with HM, revise and resubmit to RB.	2.80 \$250.00/hr	\$700.00
	HM	Zoom meeting w Team dis plan and trust documents dis w CE re revisions to the TDP document	1.30 \$600.00/hr	\$780.00
11/16/2023	CEA	Continue drafting and revising TDP and related Plan definitions. Meeting with Jeff to discuss Profit and Loss Exhibit and definitions related to that.	5.00 \$250.00/hr	\$1,250.00
	HM	dis w CE re definitions and status of plan and relate documents	1.00 \$600.00/hr	\$600.00
11/17/2023	CEA	Continue editing TDP. Phonecall with Ray. Edit and update Tax expert memos.	4.00 \$250.00/hr	\$1,000.00
	HM	dis w ray and CE rev final version of Plan and related documents	0.70 \$600.00/hr	\$420.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/18/2023	HM dis w CE re 468B trust and review rev of tax provisions in the reorg plan rev of disbursement procedures and trust agreement draft email exchange w P Magill re accounting meeting and finalizing the trust provisions	2.00 \$600.00/hr	\$1,200.00
11/19/2023	HM Travel to Austin and back attended weekly team meeting dis w Free Speech products divisions and office staff dis w Patrick Magill and Alex Jones re plan, taxes and operation.	6.80 \$600.00/hr	\$4,080.00
12/7/2023	HM dis w P Magill re status of plan confirmation an competing plans	0.50 \$600.00/hr	\$300.00
1/8/2024	CEA Phone call with consultant Jeff regarding tax-filing status and related issues. Conversation with HM about research topics needed.	0.50 \$250.00/hr	\$125.00
1/9/2024	CEA Review supplemental memo for guidance on tax-free transfer upon C-Corp election. Research timeline for election. Draft email memo on advice for C-corp election. Submit to HM for review.	1.50 \$250.00/hr	\$375.00
1/19/2024	HM prepared for and attended meeting w CE Jeff and Patrick dis status of confirmation and state sales tax issues	3.00 \$600.00/hr	\$1,800.00
	CEA Meeting with Jeff and Patrick. Research sales tax rules on vitamins and supplements, create spreadsheet quick guide. Research Wayfair Sales tax thresholds. Discus with HM. Email charts and brief summary. Phone call with Jeff.	4.50 \$250.00/hr	\$1,125.00
1/22/2024	HM dis w SPM re possible state sales tax engagement	0.20 \$600.00/hr	\$120.00
1/23/2024	HM dis w Ray re coordination with AEJ counsel dis w Vickie Driver re AEJ employment contract and tax effect of payments to plaintiffs	1.00 \$600.00/hr	\$600.00
1/24/2024	HM dis w M Ng re sales tax issue	0.20 \$600.00/hr	\$120.00
1/27/2024	HM researched C copr election requirements	0.50 \$600.00/hr	\$300.00
1/30/2024	HM dis w Patrick, Jeff and CE re authority to sign 8832	0.80 \$600.00/hr	\$480.00
	CEA Phone call with Patrick regarding authority to sign tax forms. Discussion with HM. Phone call with Jeff consultant. Research into authority to sign 8832. Review court docket and pull orders and engagement letter for MaGill.	1.30 \$250.00/hr	\$325.00
2/1/2024	CEA Discuss CRO's ability to sign with HM.	1.50 \$250.00/hr	\$375.00
2/2/2024	CEA Continue to draft and revise memorandum of authority of CRO to sign a Form 8832. Submit to HM for review.	1.50 \$250.00/hr	\$375.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/5/2024	HM	dis w P Magill re adversaries and time of filing same dis meeting w Alex's accountant	0.70 \$600.00/hr	\$420.00
2/6/2024	HM	dis w P Magill and email exchanges re meeting w Alex's accountant	1.00 \$600.00/hr	\$600.00
2/7/2024	HM	Zoom meeting w Alex's accountant and CPA dis plan and structure of employment agreement and side deals	1.00 \$600.00/hr	\$600.00
2/13/2024	HM	status of sales tax issues rev memo re authority to sign form 8832	0.50 \$600.00/hr	\$300.00
	CEA	Case update meeting.	0.50 \$250.00/hr	\$125.00
2/14/2024	CEA	Review memo and analysis of whether the CRO can sign and submit Form 8832. Send to all.	0.30 \$250.00/hr	\$75.00
2/16/2024	HM	dis re of A Jones contract for adjustments to salary	1.00 \$600.00/hr	\$600.00
2/17/2024	HM	Call to Patrick rev recent filings	0.50 \$600.00/hr	\$300.00
2/19/2024	HM	Attended meeting of the UCC	2.00 \$600.00/hr	\$1,200.00
	HM	Dis w Partick re adversary and Zoom meeting agenda email exchange re same	0.50 \$600.00/hr	\$300.00
2/22/2024	CEA	Draft edits for provisions in Alex Jones employment agreement. Submit to HM for review.	1.00 \$250.00/hr	\$250.00
2/23/2024	HM	drafted form 8832 dis same w M Ng email to Ray re same	0.50 \$600.00/hr	\$300.00
2/26/2024	HM	dis w Ray and Patrick re scheduling order and status of adversary and settlement discussions	1.00 \$600.00/hr	\$600.00
2/27/2024	HM	rev email re form 8832 and result of hearing	0.20 \$600.00/hr	\$120.00
2/28/2024	CEA	Conference for status update and next steps. Follow up email and phone call with RB regarding AEJ's SSN for Form 8832. Phone call and email with VD regarding same.	0.80 \$250.00/hr	\$200.00
2/29/2024	HM	dis w Liz Freeman re adversary and FSS solvency issue rev emails re scheduling order motion to withdraw and preparation for confirmation issues	1.00 \$600.00/hr	\$600.00
3/4/2024	CEA	Follow up phone call and correspondence to Vicky for AEJ SSN.	0.20 \$250.00/hr	\$50.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
3/5/2024	CEA	Status conference with HM regarding upcoming hearing. Phone call with Consultant JS regarding needs for Form 8832.	0.50 \$250.00/hr	\$125.00
	HM	Dis w Jeff Sh and CE re form 8832 information	0.30 \$600.00/hr	\$180.00
3/6/2024	HM	prepared for and attended Zoom meeting w Texas Plaintiffs counsel Patrick, Melissa Annie et al dis plan motions filed by Steve Lemmon rev email re same	2.00 \$600.00/hr	\$1,200.00
3/7/2024	CEA	Complete Form 8832 with all necessary information. Submit to CRO for signature with instructions. Phone call with Annie.	0.50 \$250.00/hr	\$125.00
	HM	Appoint examiner, discussed same with AEC	0.80 \$600.00/hr	\$480.00
3/8/2024	CEA	Conference call with FSS team.	1.00 \$250.00/hr	\$250.00
	HM	Prepared for and attended Zoom meeting w Connecticut plaintiffs dis projection and settlement status follow up meeting (1.0)w Tean FSS dis settlement possibilities without AEJ being confirmed (1.1) and preparation for 3/11 hearing (.3) dis form 8832 signing w Patrick (.2)	2.60 \$600.00/hr	\$1,560.00
3/10/2024	HM	rev filings and by chapter 5 trustee and counsel for FSS dis status w A Catmull	0.50 \$600.00/hr	\$300.00
3/14/2024	CEA	Prepare Form 8832 for mailing to IRS.	0.70 \$250.00/hr	\$175.00
	HM	dis w Jeff S and CE re form 8832	0.50 \$600.00/hr	\$300.00
3/18/2024	HM	dis w A Catmill re form 8832 email to Vickie re same	0.30 \$600.00/hr	\$180.00
3/22/2024	HM	rev emails re depositions and group conference	0.30 \$600.00/hr	\$180.00
4/5/2024	HM	Rev emails re depositions sent email to Annie re need for my attendance	0.30 \$600.00/hr	\$180.00
4/10/2024	HM	email exchange w Annie re depositions	0.20 \$600.00/hr	\$120.00
4/11/2024	HM	Dis w Bob and P Magill re tax effect of Alex's waiver of salary in years 6 to 10	0.30 \$600.00/hr	\$180.00
5/23/2024	HM	dis Jeff re sales tax issues	0.50 \$600.00/hr	\$300.00
5/24/2024	HM	dis Jeff re sales tax issues	0.50 \$600.00/hr	\$300.00
6/1/2024	HM	dis w Annie Catmull re likely dismissal of the case	0.20 \$600.00/hr	\$120.00

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	<u>Amount</u>
For professional services rendered	<u>\$112,305.00</u>

Additional Charges

	<u>Qty/Price</u>	
2/27/2024 Copying cost - Arrau	1 \$147.02	\$147.02
Total additional charges		<u>\$147.02</u>

Total amount of this bill	<u>\$112,452.02</u>
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Accounts receivable transactions

2/1/2024 Retainer Payment - Thank You	<u>(\$50,000.00)</u>
Total payments and adjustments	<u>(\$50,000.00)</u>

Balance due	<u>\$62,452.02</u>
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Invoice

Harold "Hap" May, P.C.

P.O. Box 79057
Houston, TX 77279*Exhibit "A-2"*Invoice submitted to:
Free Speech Systems

Invoice # 2539

Invoice date 6/10/2024

Client ID: 919

In reference to: Case Administration

Previous balance	\$0.00
Payments and other transactions	\$0.00
Total fees	\$8,995.00
Total expenses	\$0.00
Total new charges	\$8,995.00
Balance Due	\$8,995.00

Please detach this section and return it with your payment to ensure that your account is properly credited.

Free Speech Systems

Client ID: 919

In reference to:

Case Administration

Invoice # 2539

Invoice date 6/10/2024

Check # _____

Harold "Hap" May, P.C.

P.O. Box 79057
Houston, TX 77279

Previous balance	\$0.00
Transactions	\$0.00
New charges	\$8,995.00
Balance due	\$8,995.00
Payment amount	\$ _____

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
1/26/2024	HM dis w Melissa re expanded scope relationship with counsel fro Alex and status of confirmation rev of file re same	0.80 \$600.00/hr	\$480.00
1/27/2024	HM dis w P Magill re expanded scope Chapter 5 actions potential conflicts with Alex's ch 11 status of confirmation and P Magill's ability to elect C corp status	2.00 \$600.00/hr	\$1,200.00
2/1/2024	HM email exchange w Liz Freeman re scope of new work	0.20 \$600.00/hr	\$120.00
2/2/2024	HM dis w Patrick re expanded scope and conference w Bob rev email re same	0.50 \$600.00/hr	\$300.00
2/7/2024	CEA Meet with Bob S. Email to Liz regarding Hap PC engagement letter. Edit engagement letter and resend.	1.00 \$250.00/hr	\$250.00
2/9/2024	HM Email exchange w Patrick and Ray re emergency motion	0.50 \$600.00/hr	\$300.00
2/12/2024	HM dis w Melissa re motion to expand scope and amending same	0.50 \$600.00/hr	\$300.00
	CEA Discussion with Melissa Haselden on how to amend motion and serve on parties. Amend Emergency Motion to Employ Hap May. Prepare for filing.	3.30 \$250.00/hr	\$825.00
2/13/2024	HM dis w Liz Melissa CE and Patrick re status of app to employ needs to coordinate w Ray and	1.00 \$600.00/hr	\$600.00
2/14/2024	HM dis w Liz re call to Ray rev email and pleadings filed	0.50 \$600.00/hr	\$300.00
2/16/2024	HM dis w Ray re status of case possible adversary on pref to Texas plaintiffs dis w Patrick re attending meeting on 2/21 by Zoom	1.00 \$600.00/hr	\$600.00
2/19/2024	HM dis w Patrick re Zoom meeting agenda and filing adversary rev emails re same	0.80 \$600.00/hr	\$480.00
3/4/2024	HM rev pending motions to appoint HM and Ray's withdrawal	0.30 \$600.00/hr	\$180.00
3/5/2024	HM Dis w Liz re preparation for hearing on 3/11 rev email re request for continuance of 3/11 hearing	0.50 \$600.00/hr	\$300.00
3/7/2024	HM rev emails and court filing re applications to employ and convert	0.80 \$600.00/hr	\$480.00
3/9/2024	HM rev of objection to employment of Annie and Hap dis w Annie re conflict between A Jones and CRO re control of FSS	1.00 \$600.00/hr	\$600.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/12/2024	HM Rev emails and daily filings	0.50 \$600.00/hr	\$300.00
3/13/2024	HM Rev emails and daily filings	0.50 \$600.00/hr	\$300.00
3/15/2024	HM Rev emails and daily filings	0.50 \$600.00/hr	\$300.00
3/16/2024	HM Rev emails and daily filings	0.50 \$600.00/hr	\$300.00
3/20/2024	HM rev emails re scheduling hearings	0.30 \$600.00/hr	\$180.00
5/31/2024	HM rev filings and court docket	0.50 \$600.00/hr	\$300.00
For professional services rendered			<u>\$8,995.00</u>
Balance due			<u>\$8,995.00</u>

Invoice

Harold "Hap" May, P.C.

P.O. Box 79057
Houston, TX 77279*Exhibit "A-3"*Invoice submitted to:
Free Speech SystemsInvoice # 2538
Invoice date 6/10/2024

Client ID: 918

In reference to: Employee and Fee Application

Previous balance	\$0.00
Payments and other transactions	\$0.00
Total fees	\$2,525.00
Total expenses	\$0.00
Total new charges	\$2,525.00
Balance Due	\$2,525.00

Please detach this section and return it with your payment to ensure that your account is properly credited.

Free Speech Systems
Client ID: 918
In reference to:
Employee and Fee ApplicationInvoice # 2538
Invoice date 6/10/2024
Check # _____Harold "Hap" May, P.C.
P.O. Box 79057
Houston, TX 77279

Previous balance	\$0.00
Transactions	\$0.00
New charges	\$2,525.00
Balance due	\$2,525.00
Payment amount	\$ _____

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
7/5/2023	HM email exchange w ray re app to employ dis w Tina re accounting issues in case	0.50 \$600.00/hr	\$300.00
2/1/2024	CEA Research CRO authority. Begin draft of memorandum. Draft engagement letter for new role.	0.50 \$250.00/hr	\$125.00
6/3/2024	CEA Discuss Fee App with HM. Compile templates and go-bys for law clerk and review with clerk for instructions.	0.80 \$250.00/hr	\$200.00
	LC "Discuss Fee App with HM and CEA. Compile templates and go-bys to base draft off of. Get instructions from CEA on Application. Begin review of go-bys. "	1.50 \$125.00/hr	\$187.50
6/4/2024	LC "Continue reviewing go-bys. Begin First Draft. Discuss questions regarding specific sections in application with CEA. Add up time for price breakdown."	4.60 \$125.00/hr	\$575.00
6/5/2024	LC "Finish my sections of first draft and send to CEA. "	0.80 \$125.00/hr	\$100.00
6/6/2024	LC Discuss updates on status of Fee App.	0.10 \$125.00/hr	\$12.50
	CEA Conference with JC regarding adjustments to invoices and category breakdown. Review and revise fee app. Submit to HM and clerk for review.	0.80 \$250.00/hr	\$200.00
6/7/2024	CEA Review, revise, and finalize fee application	1.50 \$250.00/hr	\$375.00
	HM Review and revise fee application	0.50 \$600.00/hr	\$300.00
	LC Review CEA edits on Fee App. Make personal edits to Fee App. Discuss updates regarding sectioning with HM and CEA.	1.20 \$125.00/hr	\$150.00
For professional services rendered			<u>\$2,525.00</u>
Balance due			<u>\$2,525.00</u>